

Please place this label
in the address area
of your return. ►
Do not use this
label if it is incorrect.

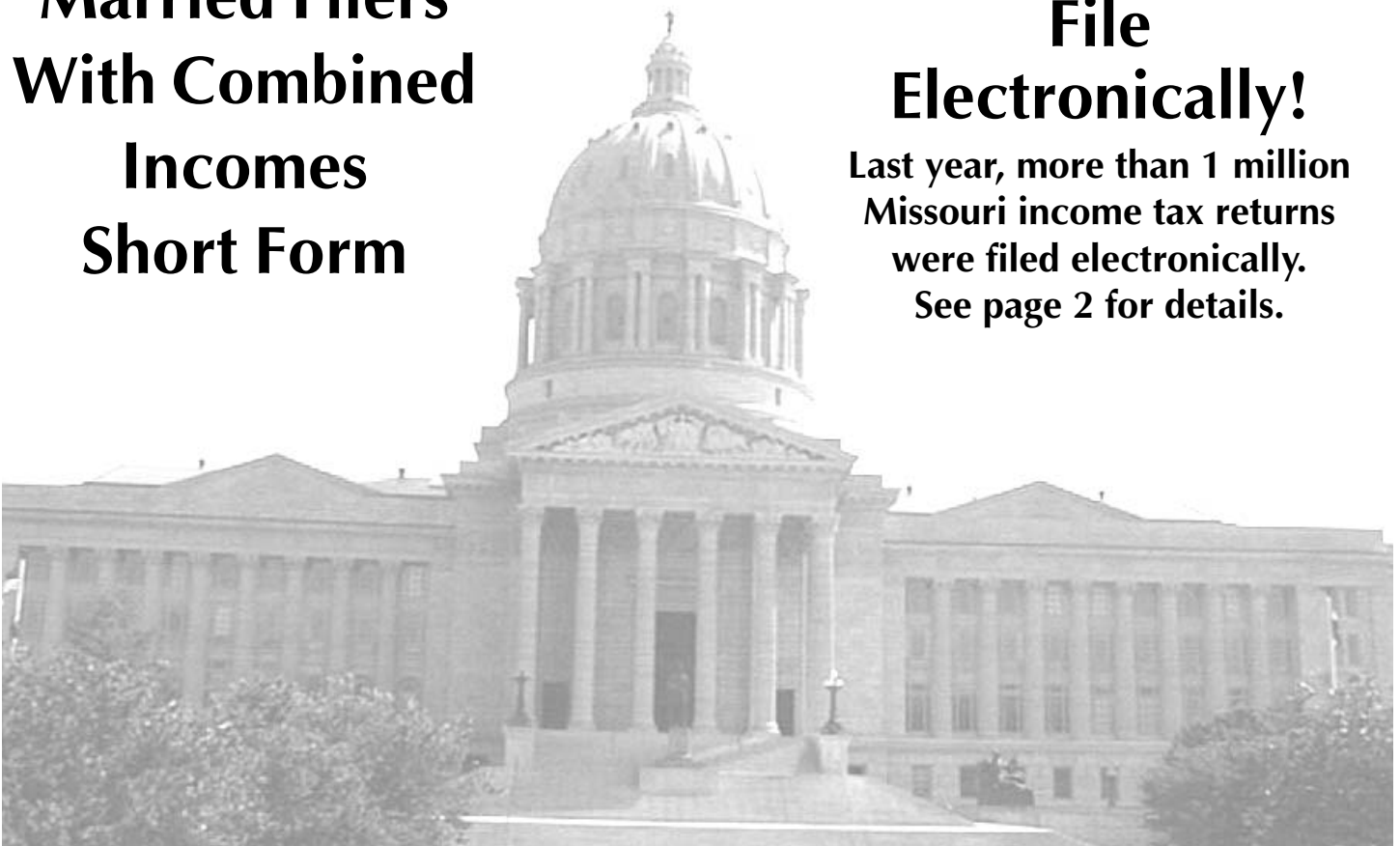
MISSOURI

2004 Form MO-1040B

**Married Filers
With Combined
Incomes
Short Form**

**File
Electronically!**

**Last year, more than 1 million
Missouri income tax returns
were filed electronically.
See page 2 for details.**



Visit our web site at **www.dor.mo.gov/tax**

B-1040B

ELECTRONIC FILING OPTIONS



Federal/State E-file: Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **www.dor.mo.gov/tax**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **www.dor.mo.gov/tax**.

Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 13 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at **www.dor.mo.gov/tax**

In addition to electronic filing information found on our web site, you can:

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

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Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2004 Missouri individual income tax return if you:

- Are married and filing combined and both spouses have income;
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications.

You **CANNOT USE** this tax book if you:

- Are filing an amended return;
- Have income from another state;
- Are filing:
 - a. Single;
 - b. Claimed as a dependent;
 - c. Married filing separate;
 - d. Head of household; or
 - e. Qualifying widower.
- Have military pay that is not taxable to Missouri;
- Have a net operating loss;
- Are a nonresident alien;
- Are a fiscal year filer;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;

- b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program;
- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program;
- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion; and/or
- g. Negative bonus depreciation adjustments.
- Claim:
 - a. Pension exemption;
 - b. Miscellaneous tax credits (Form MO-TC);
 - c. Property tax credit (Form MO-PTS or Form MO-PTC);
 - d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - e. A deduction for other federal tax (from Federal Form 1040, Lines 44, 46, and 59 and any recapture taxes included on Line 62); and/or
 - f. A deduction for dependents age 65 or older.
- Owe a penalty for underpayment of estimated tax;

- Owe tax on a lump sum distribution included on Federal Form 1040, Line 43; or
- Owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at **www.dor.mo.gov/tax** to select the easiest form.

To Obtain Forms:

- Access **www.dor.mo.gov/tax**.
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 20), Motor Vehicle Branch and License Offices.
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

If you need to obtain federal forms, you can access the IRS web site at **www.irs.gov**.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

When To File

The 2004 returns are due April 15, 2005.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or anticipate receiving a refund. If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2005.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See page 3 for information on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to

the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

Amended Return

You must use Form MO-1040 (long form) for the year being amended. See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.mo.gov/tax to enter your tax information, and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at www.dor.mo.gov/tax. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, for more information. **The due date for Form 4340 is April 15, 2005.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.mo.gov/tax or call (800) 877-6881.

Frequently Asked Questions

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing your payment is postmarked no later than April 15, 2005. See page 7, Line 23 for payment options.

How do I determine my federal tax deduction? The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$10,000 for a combined filer. See the information and chart on Pages 5 and 6, Line 7 to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax? If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040B, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

Why do I have to split my income on the Missouri return if I am married and filing a combined return? Missouri law established a "combined" return for spouses filing together, rather than a "joint" return as used by the Internal Revenue Service. A combined return requires taxpayers to split their federal adjusted gross income between spouses when beginning the Missouri return. Splitting your income may require more calculating, but it usually reduces the rate at which your taxes are computed. Access www.dor.mo.gov/tax for more information and examples.

Can I claim myself or my spouse as a dependent? No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Federal Form 1040A or 1040, Line 6c). See page 6, Line 9 for more information.

FORM MO-1040B

Information To Complete Form MO-1040B

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040B and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2004, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 18 and 19.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2004 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

Line 1 — Federal Adjusted Gross Income

Use the worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total income you reported on your federal return.

Splitting the income usually reduces the rate at which your combined incomes are taxed and also allows you to claim non-obligated spouse status, so that you will not be held responsible for your spouse's debts to Missouri.

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See Diagram 5 on page 16.

Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

Yourself	
Line 3Y _____	divided by
Line 4 _____	= _____
Spouse	
Line 3S _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 5Y and 100% on Line 5S.

Line 7 — Tax on Federal Return

Use the chart below to locate your tax on your federal return. This amount is

Federal Form	Line Numbers
Teletile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8a
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 56 minus Lines 44 and 65a

limited based on your filing status and cannot exceed \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Diagrams of the federal returns are on pages 14–16.

Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. The standard deduction amount for married filing combined is \$9,700. But, if you or your spouse marked any of the boxes for 65 or older, or blind, see your federal return for your standard deduction amount.

If you itemized your deductions on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Itemized Deductions Section on the back of Form MO-1040B. **Attach a copy of your federal return and Federal Schedule A.**

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. See diagrams on pages 14–16. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2004, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-

term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included in Line C. . . . D) \$ _____
- E. Subtract Line D from Line C. . . E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040B, Line 10. H) \$ _____

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-1040B. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

A separate tax must be computed for you and your spouse.

Line 16 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 1 on page 13.

Line 17 — Estimated Tax Payments

Include any estimated tax payments made on your 2004 return and any overpayment applied from your 2003 Missouri return.

Line 20 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 21 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the five trust funds listed on Form MO-1040B and/or any two Additional Trust Funds listed below. The amount contributed to any of the five trust funds must be \$2 (\$4 if a combined filer) or more for each trust fund. The amount donated to any Additional Trust Fund must be at least \$1, but no more than \$200 per fund.

Additional Trust Funds

If you choose to make an irrevocable donation to an Additional Trust Fund, enter the two-digit code (see below) in the spaces provided on Line 21. If you want to give to more than two Additional Trust Funds, please submit a check directly to the fund. See our web site for additional information.

<u>Trust Funds</u>	<u>Codes</u>
American Cancer Society Heartland Division, Inc., Fund01
American Diabetes Association Gateway Area Fund02
American Heart Association Fund03
American Lung Association of Missouri Fund04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund05

Arthritis Foundation Fund	09
General Revenue Fund	06
March of Dimes Fund	08
Muscular Dystrophy Association Fund	07
National Multiple Sclerosis Society Fund	10

Line 22 — Refund

Subtract Lines 20 and 21 from Line 19 and enter on Line 22.

Line 23 — Amount Due

Payments must be postmarked by April 15, 2005, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

Both spouses must sign Form MO-1040B. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of federal return (Pages 1 and 2) and Federal Schedule A**
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 10, Long-term Care Insurance Deduction

Mail Form MO-1040B, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.**

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.

You must itemize your Missouri deductions if you were required to itemize deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 39, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **This amount cannot exceed \$5,450.** Your Medicare is the amount in the Medicare tax withheld box on your and/or your spouse's Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2004. **The amount cannot exceed \$8,640** (Tier I maximum of \$5,450 and Tier II maximum of \$3,190.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount

entered on Federal Form 1040, Line 66, or, if only one employer, the amount refunded by the employer.

Line 6 —

Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 30. See diagram of Federal Form 1040 on page 16.

Line 8 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 10. The amount you paid in state income taxes included in your federal

itemized deductions must be subtracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 36 is greater than \$142,700, complete the Worksheet — State and Local Income Taxes to determine the correct amount to subtract. If you do not complete the worksheet on page 13, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on

Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, Page 13, Box 19.

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 8), you should take the standard deduction on the front of Form MO-1040B, Line 8, unless you were required to itemize your federal deductions.

SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2003 Missouri tax withheld, less each spouse's 2003 tax liability. The result should be each

spouse's portion of the 2003 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040B, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9a	9a		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	10	13		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	11b	15b		00	9	00
10. Taxable pensions and annuities	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	13	19		00	13	00
14. Taxable social security benefits	none	14b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	15	22		00	16	00
17. Less: federal adjustments to income	none	20	35		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040B	4	21	36		00	18	00

Enter on Form MO-1040B, Line 1.

**MISSOURI INDIVIDUAL INCOME TAX RETURN
MARRIED FILING COMBINED — SHORT FORM****2004 FORM MO-1040B**

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2004	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		SPOUSE'S FIRST NAME		SPOUSE'S MIDDLE INITIAL	SPOUSE'S DECEASED <input type="checkbox"/> 2004	SPOUSE'S SOCIAL SECURITY NUMBER		00	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 18-19)		
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE					
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.		AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	
INCOME	1. Federal adjusted gross income from your 2004 federal return (See worksheet on page 8.)					1		00	
	2. Any state income tax refund included in your 2004 federal income					2		00	
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.					3		00	
	4. Total Missouri Adjusted Gross Income — Add both numbers on Line 3.					4		00	
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)					5		%	
DEDUCTIONS	6. Enter the exemption amount of \$4,200 on Line 6.					6		00	
	7. Tax from federal return (Do not enter amount from your Form W-2(s)— NOT federal tax withheld.)					7		00	
	8. Missouri standard deduction or itemized deductions. (Missouri standard deduction — \$9,700) If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.					8		00	
	9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. (Do not include yourself or your spouse.)					9		00	
	10. Long-term care insurance deduction					10		00	
	11. Total Deductions — Add Lines 6 through 10.					11		00	
TAXES	12. Missouri Taxable Income — Subtract Line 11 from Line 4.					12		00	
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.					13		00	
	14. Use the tax table on back of this form to figure the tax on amounts from Line 13 for you and your spouse.					14		00	
	15. Total Taxes — Add your tax and your spouse's tax from Line 14.					15		00	
PAYMENTS/REFUND	16. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).					16		00	
	17. Any Missouri estimated tax payments you made for 2004					17		00	
	18. Total Payments — Add Lines 16 and 17.					18		00	
	19. If Line 18 (Total Payments) is more than Line 15 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 18 is less than Line 15, skip to Line 23.)					19		00	
	20. Amount from Line 19 you want applied to next year's taxes .					20		00	
	21. Enter the amount of your donation in the trust fund boxes to the right.					21		00	
MAIL TO	22. Subtract Lines 20 and 21 from Line 19 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.					22		00	
	23. If Line 18 is less than Line 15, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.					23		00	
	The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.								
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.					DOR ONLY		S E P F	
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO					PAID PREPARER'S PHONE ()			
	SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN		
SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE		DATE			

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 39	1		00
2. 2004 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2		00
3. 2004 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3		00
4. 2004 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	4		00
5. 2004 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____	5		00
6. 2004 Self-employment tax — Amount from Federal Form 1040, Line 30	6		00
7. TOTAL — Add Lines 1 through 6.	7		00
8. State and local income taxes — See instructions on page 8.	8		00
9. Earnings taxes included in Line 8 — See instructions on page 8.	9		00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet on page 13.	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on front of form, Line 8.	11		00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

2004 TAX TABLE

If Missouri taxable income from Form MO-1040B, Line 13, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$ 109	6,000	6,100	\$ 167	7,500	7,600	\$ 238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

Yourself			Spouse			Example		
Missouri taxable income (Line 13)	\$		\$			\$ 12,000		
Subtract \$9,000	— \$	9,000	— \$	9,000		— \$ 9,000		
Difference	= \$		= \$			= \$ 3,000		
Multiply by 6%	x	6%	x	6%		x 6%		
Tax on income over \$9,000	= \$		= \$			= \$ 180		
Add \$315 (tax on first \$9,000)	+ \$	315	+ \$	315		+ \$ 315		
TOTAL MISSOURI TAX	= \$		= \$			= \$ 495		

A separate tax must be computed for you and your spouse.

FIGURING TAX OVER \$9,000

Example: If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.

Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - **Copy of Federal Return**, Pages 1 and 2; and
 - **Copy of Federal Schedule A** (if you itemize deductions).

**MISSOURI INDIVIDUAL INCOME TAX RETURN
MARRIED FILING COMBINED — SHORT FORM****2004 FORM MO-1040B**

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2004	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)		
SPOUSE'S LAST NAME		SPOUSE'S FIRST NAME		SPOUSE'S MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2004	SPOUSE'S SOCIAL SECURITY NUMBER		00		
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 18-19)			
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE						
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.		AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		
INCOME	1. Federal adjusted gross income from your 2004 federal return (See worksheet on page 8.)					1		00		
	2. Any state income tax refund included in your 2004 federal income					2		00		
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.					3		00		
	4. Total Missouri Adjusted Gross Income — Add both numbers on Line 3.					4		00		
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)					5		%		
DEDUCTIONS	6. Enter the exemption amount of \$4,200 on Line 6.					6		00		
	7. Tax from federal return (Do not enter amount from your <input type="text"/> 00 → Enter this amount on Line 7 or Form W-2(s)— NOT federal tax withheld.)					7		00		
	8. Missouri standard deduction or itemized deductions. (Missouri standard deduction — \$9,700) If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.					8		00		
	9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =					9		00		
	10. Long-term care insurance deduction					10		00		
	11. Total Deductions — Add Lines 6 through 10.					11		00		
TAXES	12. Missouri Taxable Income — Subtract Line 11 from Line 4.					12		00		
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.					13		00		
	14. Use the tax table on back of this form to figure the tax on amounts from Line 13 for you and your spouse.					14		00		
	15. Total Taxes — Add your tax and your spouse's tax from Line 14.					15		00		
PAYMENTS/REFUND	16. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).					16		00		
	17. Any Missouri estimated tax payments you made for 2004					17		00		
	18. Total Payments — Add Lines 16 and 17.					18		00		
	19. If Line 18 (Total Payments) is more than Line 15 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 18 is less than Line 15, skip to Line 23.)					19		00		
	20. Amount from Line 19 you want applied to next year's taxes.					20		00		
	21. Enter the amount of your donation in the trust fund boxes to the right.					21		00		
MAIL TO	22. Subtract Lines 20 and 21 from Line 19 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. .REFUND					22		00		
	23. If Line 18 is less than Line 15, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. .AMOUNT YOU OWE					23		00		
	The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.									
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.					DOR ONLY		S E P F <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO					PAID PREPARER'S PHONE ()				
	SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN			
	SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE			DATE		

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 39	1		00
2. 2004 (FICA) — yourself — Social security \$ + Medicare \$	2		00
3. 2004 (FICA) — spouse — Social security \$ + Medicare \$	3		00
4. 2004 Railroad retirement tax — yourself (Tier I and Tier II) \$ + Medicare \$	4		00
5. 2004 Railroad retirement tax — spouse (Tier I and Tier II) \$ + Medicare \$	5		00
6. 2004 Self-employment tax — Amount from Federal Form 1040, Line 30	6		00
7. TOTAL — Add Lines 1 through 6.	7		00
8. State and local income taxes — See instructions on page 8.	8		00
9. Earnings taxes included in Line 8 — See instructions on page 8.	9		00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet on page 13.	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on front of form, Line 8.	11		00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

2004 TAX TABLE

If Missouri taxable income from Form MO-1040B, Line 13, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$ 109	6,000	6,100	\$ 167	7,500	7,600	\$ 238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

	YOURSELF	SPOUSE	EXAMPLE
Missouri taxable income (Line 13)	\$ 12,000	\$ 12,000	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000	– \$ 9,000
Difference	= \$ 3,000	= \$ 3,000	= \$ 3,000
Multiply by 6%	x 6%	x 6%	x 6%
Tax on income over \$9,000	= \$ 180	= \$ 180	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$ 495	= \$ 495	= \$ 495

A separate tax must be computed for you and your spouse.

FIGURING TAX OVER \$9,000

Example: If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.

Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - **Copy of Federal Return**, Pages 1 and 2; and
 - **Copy of Federal Schedule A** (if you itemize deductions).

Diagram 1: Form W-2

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008			
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld			
				3 Social security wages		4 Social security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
c Employer's name, address, and ZIP code				7 Social security tips		8 Allocated tips			
				9 Advance EIC payment		10 Dependent care benefits			
				11 Nonqualified plans		12a See instructions for box 12			
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
e Employee's first name and initial				Last name					
f Employee's address and ZIP code									
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name							

Form W-2 Wage and Tax Statement

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2004

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Missouri Taxes Withheld

Earnings Tax

It is not necessary to complete the worksheet below if you chose to use state sales tax on Federal Schedule A, Line 5.

WORKSHEET — STATE AND LOCAL INCOME TAXES		
Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 36 is more than \$142,700 (\$71,350 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).		
1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040B, Itemized Deductions, Line 10.	8	00

Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Call TeleFile at 1-800-829-5166
Keep This for Your Records—Do Not Mail!

TeleFile Tax Record OMB No. 1545-1277 **2004**

Your social security number
[] [] [] [] [] [] [] [] [] []
Spouse's social security number
[] [] [] [] [] [] [] [] [] []
NOTE: You will be asked for your social security number(s) and date of birth when you call.

Your Customer Service Number(s)
[] [] [] [] [] [] [] [] [] []
Date of birth for name shown first
[] [] [] [] [] [] [] [] [] []

If the preprinted name(s) or address above is not correct, see page 6.

1 Fill in Lines A through D
See page 4.

A (Checking "Yes" will not change your tax or reduce your refund.)
Do you want \$3 to go to the Presidential Election Campaign Fund?
If a joint return, does your spouse want \$3 to go to this fund? Yes ☐ No ☐

B Can your parents (or someone else) claim you on their 2004 tax return?
If a joint return, can your spouse be claimed as a dependent on another person's 2004 tax return? Yes ☐ No ☐

C Taxable Interest
If over \$1,500, you cannot use TeleFile. Dollars only
[] [] [] [] [] [] [] [] [] []

D Unemployment compensation and Alaska Permanent Fund dividends
[] [] [] [] [] [] [] [] [] []

E Routing number [] [] [] [] [] [] [] [] [] []
F Type of account ☐ 1-checking ☐ 2-savings
G Account number [] [] [] [] [] [] [] [] [] []
H Date you want amount you owe withdrawn from your account
[] [] [] [] [] [] [] [] [] [] (Through April 15, 2005)

2 Call Toll Free 24 Hours a Day
Before you call, make sure you have all your W-2s from all jobs you had in 2004. If you earned less than \$11,490, (\$12,490 if a joint return), also see the TeleFile EIC Checklist on page 3. You may need the information shown below to prepare your state income tax return or to file next year. TeleFile will tell you the amounts to enter on lines I through N.

I Federal Adjusted Gross Income
Adjusted Gross Income [] [] [] [] [] [] [] [] [] []

J Federal Standard Deduction and Exemption Amount
(1) Standard Deduction [] [] [] [] [] [] [] [] [] []
(2) Exemption Amount [] [] [] [] [] [] [] [] [] []

K Federal Taxable Income and Tax
(1) Taxable Income [] [] [] [] [] [] [] [] [] []
(2) Tax [] [] [] [] [] [] [] [] [] []

L Federal Earned Income Credit, if any
Earned Income Credit [] [] [] [] [] [] [] [] [] []

M Amount of Your Refund Or Amount You Owe.
Payments must be made by April 15, 2005.
(1) Amount of Your Refund [] [] [] [] [] [] [] [] [] []
(2) Amount You Owe (see page 8) [] [] [] [] [] [] [] [] [] []

Declaration you (and spouse if married) must make: Under penalties of perjury, I declare that to the best of my knowledge and belief, the return information I provided is true and correct, and includes all amounts and sources of income I received during the tax year.

Do Not Mail Tax Record
Stay on the line until TeleFile tells you your return has been accepted and gives you a 10-digit confirmation number.
After you finish the call, attach your W-2(s) and any 1099(s) to the Tax Record and keep it for your records.

Confirmation Number [] [] [] [] [] [] [] [] [] []
Date of Call [] [] [] [] [] [] [] [] [] []

The IRS considers this Tax record, including the confirmation number, to be the record of information used to file your tax return.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 10. Cat. No. 224041 TeleFile Tax Record (2004)

Diagram 2: Federal Telefile Tax Record

Line B (YES)

Line I (Federal Adjusted Gross Income)

Line J(1) (Standard Deduction — First Box)

Line K(2) (Tax — Second Box)

Line L (Earned Income Credit)

Diagram 3: Federal Form 1040EZ

Line 4 (Federal Adjusted Gross Income)

Line 5 (Standard Deduction)

Line 5 (YES)

Line 8a (Earned Income Credit)

Line 10 (Tax)

Department of the Treasury—Internal Revenue Service
1040EZ **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2004** OMB No. 1545-0075

Label (See page 11.)
Use the IRS label. Otherwise, please print or type.
Your first name and initial [] [] [] [] [] [] [] [] [] []
Last name [] [] [] [] [] [] [] [] [] []
If a joint return, spouse's first name and initial [] [] [] [] [] [] [] [] [] []
Last name [] [] [] [] [] [] [] [] [] []
Home address (number and street), if you have a P.O. box, see page 11. Apt. no. [] [] [] [] [] [] [] [] [] []
City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.

Important! You must enter your SSN(s) above.
Your social security number [] [] [] [] [] [] [] [] [] []
Spouse's social security number [] [] [] [] [] [] [] [] [] []
You ☐ Yes ☐ No Spouse ☐ Yes ☐ No

1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. [] [] [] [] [] [] [] [] [] []
2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. [] [] [] [] [] [] [] [] [] []
3 Unemployment compensation and Alaska Permanent Fund dividends. [] [] [] [] [] [] [] [] [] []
4 Add lines 1, 2, and 3. This is your **adjusted gross income**. [] [] [] [] [] [] [] [] [] []
5 Can your parents (or someone else) claim you as their return?
Yes. Enter amount from worksheet on back. ☐ No. If single, enter \$7,500. If married filing jointly, enter \$15,000. See back for explanation. [] [] [] [] [] [] [] [] [] []
6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income**. [] [] [] [] [] [] [] [] [] []
7 Federal income tax withheld from box 2 of your Form(s) W-2. [] [] [] [] [] [] [] [] [] []
8a Earned income credit (EIC). [] [] [] [] [] [] [] [] [] []
8b Nontaxable combat pay (attach schedule). [] [] [] [] [] [] [] [] [] []
9 Add lines 7 and 8a. These are your **total payments**. [] [] [] [] [] [] [] [] [] []
10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-32 of the booklet. Then, enter the tax from the table on this line. [] [] [] [] [] [] [] [] [] []
11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**. [] [] [] [] [] [] [] [] [] []
11b Routing number [] [] [] [] [] [] [] [] [] []
11c Type: ☐ Checking ☐ Savings
11d Account number [] [] [] [] [] [] [] [] [] []
12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. For details on how to pay, see page 19. [] [] [] [] [] [] [] [] [] []
Third party designee Do you want to allow another person to discuss this return with the IRS (see page 19)? ☐ Yes. Complete the following. ☐ No
Designee's name [] [] [] [] [] [] [] [] [] []
Phone no. [] [] [] [] [] [] [] [] [] []
Personal identification number (PIN) [] [] [] [] [] [] [] [] [] []
Sign here Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
Your signature [] [] [] [] [] [] [] [] [] [] Date [] [] [] [] [] [] [] [] [] []
Your occupation [] [] [] [] [] [] [] [] [] [] Daytime phone number [] [] [] [] [] [] [] [] [] []
Spouse's signature, if a joint return, both must sign. [] [] [] [] [] [] [] [] [] [] Date [] [] [] [] [] [] [] [] [] []
Spouse's occupation [] [] [] [] [] [] [] [] [] []
Paid preparer's use only Preparer's signature [] [] [] [] [] [] [] [] [] [] Date [] [] [] [] [] [] [] [] [] []
Firm's name (or yours if self-employed), address, and ZIP code [] [] [] [] [] [] [] [] [] []
EIN [] [] [] [] [] [] [] [] [] []
Phone no. [] [] [] [] [] [] [] [] [] []
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23. Cat. No. 11329W Form 1040EZ (2004)

Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Diagram 4: Federal Form 1040A

Box 6a
(Exemption)

Box 6c
(Dependents)

Line 21
(Federal
Adjusted Gross
Income)

Form 1040A U.S. Individual Income Tax Return 2004

Department of the Treasury—Internal Revenue Service

IRB Use Only—Do not write or staple in this space.

OMB No. 1545-0047

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 18)

Filing status (See page 18)

Exemption (See page 18)

Income (See page 18)

Adjusted gross income (See page 18)

Line 21 (Federal Adjusted Gross Income)

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57. Cat. No. 11327A Form 1040A (2004)

Line 24
(Standard Deduction)

Line 36 (Tax)

Line 41a (Earned Income Credit)

Form 1040A (2004) Page 2

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income).

23a Check ☐ You were born before January 2, 1940, ☐ Spouse was born before January 2, 1940. ☐ Blind ☐ Total boxes 23a

24 Enter your standard deduction (see left margin).

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.

26 If line 22 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 22 is over \$107,025, see the worksheet on page 32.

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.

28 Tax, including any alternative minimum tax (see page 31).

29 Credit for child and dependent care expenses.

30 Credit for the elderly or the disabled. Attach Schedule 3.

31 Education credits. Attach Form 8863.

32 Retirement savings contributions credit. Attach Form 8880.

33 Child tax credit (see page 36).

34 Adoption credit. Attach Form 8839.

35 Add lines 29 through 34. These are your total credits.

36 Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.

37 Advance earned income credit payments from Form(s) W-2.

38 Add lines 36 and 37. This is your total tax.

39 Federal income tax withheld from Forms W-2 and 1099.

40 2004 estimated tax payments and amount applied from 2003 return.

41a Earned income credit (EIC).

41b Nonrefundable combat pay election. 41b

42 Additional child tax credit. Attach Form 8812.

43 Add lines 39, 40, 41a, and 42. These are your total payments.

44 If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid.

45a Amount of line 44 you want refunded to you.

45b Routing number.

45c Type: ☐ Checking ☐ Savings.

45d Account number.

46 Amount of line 44 you want applied to your 2005 estimated tax.

47 Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 51.

48 Estimated tax penalty (see page 51).

Third party designee

Sign here

Paid preparer's use only

Printed on recycled paper Form 1040A (2004)

Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Diagram 5: Federal Form 1040

Form 1040 Department of the Treasury—Internal Revenue Service **2004** U.S. Individual Income Tax Return

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning , 2004, ending , 2004. OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Label (see instructions on page 16.)
Use the IRS label. Otherwise, please print or type.

Important! You must enter your SSN(s) above.

Filing Status (see page 16.)
1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 ☐ Qualifying widow(er) with dependent child (see page 17).

Exemptions (see page 16.)
6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a.
6b ☐ Spouse.
6c ☐ Dependents:
(1) First name Last name (2) Dependents' social security number (3) Dependents' relationship to you (4) If qualifying child for child tax credit (see page 18), enter child's name (see page 18).
6d Total number of exemptions claimed

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Do not include on line 8a if required.
8b Ordinary dividends. Attach Schedule B if required.
8c Qualified dividends (see page 20)
9a Taxable refunds, credits, or offsets of state and local income taxes (see page 20)
9b Alimony received
9c Business income or (loss). Attach Schedule C or C-EZ
9d Capital gain or (loss). Attach Schedule D if required. If not required, check here.
9e Other gains or (losses). Attach Form 4797
9f IRA distributions
9g Pensions and annuities
9h Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
9i Farm income or (loss). Attach Schedule F
9j Unemployment compensation
9k Social security benefits
9l Other income. List type and amount (see page 24).
9m Add the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income
22 Educator expenses (see page 26)
23 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
24 IRA deduction (see page 26)
25 Student loan interest deduction (see page 28)
26 Tuition and fees deduction (see page 29)
27 Health savings account deduction. Attach Form 8889
28 Moving expenses. Attach Form 3903
29 One-half of self-employment tax. Attach Schedule SE
30 Self-employed health insurance deduction (see page 30)
31 Self-employed SEP, SIMPLE, and qualified plans
32 Rollover on early withdrawal of savings
33a Alimony paid to recipient's spouse
33b Add lines 23 through 34a
34a Subtract line 35 from line 22. This is your adjusted gross income.

Tax and Credits
37 Amount from line 36 (adjusted gross income)
38a Check ☐ You were born before January 2, 1940. ☐ Blind. ☐ Total boxes
38b If: ☐ Spouse was born before January 2, 1940. ☐ Blind. ☐ checked ☐ 38a
39 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
40 Subtract line 39 from line 37
41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33
42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-
43 Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8614 b ☐ Form 4972
44 Alternative minimum tax (see page 35). Attach Form 6251
45 Add lines 43 and 44.
46 Foreign tax credit. Attach Form 1116 if required
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see page 37)
52 Adoption credit. Attach Form 8839
53 Credits from: a ☐ Form 8396 b ☐ Form 859 c ☐ Form 3800
54 Other credits. Check applicable box(es): a ☐ Form 8801 b ☐ Form 8801 c ☐ Specify
55 Add lines 46 through 54. These are your total credits
56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-
57 Self-employment tax. Attach Schedule SE
58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Advance earned income credit payments from Form(s) W-2
61 Household employment taxes. Attach Schedule H
62 Add lines 56 through 61. This is your total tax

Payments
63 Federal income tax withheld from Forms W-2 and 1099
64 2004 estimated tax payments and amount applied from 2003 return
65a Earned income credit (EIC)
65b Nonrefundable combat pay election (see page 54)
66 Excess social security and tier 1 RRTA tax withheld (see page 54)
67 Additional child tax credit. Attach Form 8812
68 Amount paid with request for extension to file (see page 54)
69 Other payments from: a ☐ Form 3499 b ☐ Form 436 c ☐ Form 886
70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments
71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid
72a Amount of line 71 you want refunded to you
72b Amount of line 71 you want applied to your 2005 estimated tax

Amount You Owe
74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55
75 Estimated tax penalty (see page 55)

Third Party Designee
Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☐ No
Designee's name Phone no. () Personal identification number (PIN)

Sign Here
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature (if a joint return, both must sign) Date Spouse's occupation

Preparer's Use Only
Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()

Form 1040 (2004)

Box 6a (Exemption) points to line 6a.

Box 6c (Dependents) points to line 6c.

Line 10 (State Income Tax Refund) points to line 10.

Line 30 (One half self-employment tax) points to line 30.

Adjusted Gross Income points to line 34a.

Line 36 (Federal Adjusted Gross Income) points to line 34a.

Line 39 (Standard Deduction) points to line 39.

Line 44 (Alternative Minimum Tax) points to line 44.

Line 56 (Tax) points to line 56.

Line 65a (Earned Income Credit) points to line 65a.

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

2004 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger)	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear)	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo)	112	Gasconade C-4 (Falcon)	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I (Hermann)	197	Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	Gasconade Co. R-II (Owensville)	376	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gideon 37	165	Iberia R-V	215
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III (RFD, Salem)	117	Gilliam C-4	166	Independence 30	217
Alton R-IV	006	Cape Girardeau 63	066	DeSoto 73	114	Gilman City R-IV	167	Iron Co. C-4 (Viburnum)	218
Appleton City R-II	008	Carl Junction R-I	067	Dexter R-XI	118	Glenwood R-VIII	169	Jackson R-II	219
Arcadia Valley R-II (Ironton)	009	Carrollton R-VII	068	Diamond R-IV	119	Golden City R-III	171	Jasper Co. R-V	222
Ash Grove R-IV	011	Carthage R-IX	069	Dixon R-I	120	Gorin R-III	172	Jefferson C-123 (Nodaway Co.)	223
Atlanta C-3	012	Caruthersville 18	070	Doniphan R-I	121	Grain Valley R-V	173	Jefferson City	224
Aurora R-VIII	013	Cass Co. R-V	010	Dora R-III	122	Grandview C-4 (Jackson Co.)	174	Jefferson Co. R-VII (RFD, Festus)	225
Ava R-I	014	Cassville R-IV	071	Drexel R-IV	123	Grandview R-II (Jefferson Co.)	175	Jennings	227
Avenue City R-IX	015	Center 58 (Jackson County)	074	Dunklin R-V (Jefferson Co.)	124	Green City R-I	177	Johnson Co. R-VII	571
Avilla R-XIII	016	Centerville R-I	077	East Buchanan Co. C-I (Gower)	125	Green Forest R-II	178	Joplin R-VIII	228
Bakersfield R-IV	017	Central R-III (Park Hills)	480	East Carter Co. R-II (Ellsinore)	126	Green Ridge R-VIII	179	Junction Hill C-12	229
Ballard R-II	018	Centralia R-VI	079	East Lynne 40	127	Greene Co. R-VIII (Rogersville)	277	Kansas City 33	231
Bayless	019	Chadwick R-I	080	East Newton Co. R-VI	128	Greenfield R-IV	180	Kearney R-I	232
Bell City R-II	020	Chaffee R-II	081	East Prairie R-II	129	Greenville R-II	181	Kelso C-7	233
Bellevue R-III	022	Charleston R-I	083	El Dorado Springs R-II	131	Grundy Co. R-V (Galt)	182	Kennett 39	234
Belton 124	023	Chilhowee R-IV	084	Eldon R-I	132	Hale R-I	184	Keytesville R-III	235
Bernie R-XIII	025	Chillicothe R-II	085	Elsberry R-II	134	Halfway R-III	185	King City R-I	236
Bevier C-4	026	Clark Co. R-I (Kahoka)	230	Eminence R-I	135	Hamilton R-II	187	Kingston K-14 (Washington Co.)	237
Billings R-IV	029	Clarksburg C-2	087	Everton R-III	137	Hancock Place	188	Kingston 42 (Caldwell Co.)	238
Bismarck R-V	030	Clarkton C-4	088	Excelsior Springs 40	138	Hannibal 60	189	Kingsville R-I	239
Blackwater R-II	031	Clinton Co. R-III (Plattsburg)	397	Exeter R-VI	139	Hardeman R-X	190	Kirbyville R-VI	240
Bloomfield R-XIV	033	Cole Camp R-I	096	Fair Grove R-X	140	Hardin-Central C-2	191	Kirksville R-III	241
Blue Eye R-V	034	Cole Co. R-I (Russellville)	432	Fair Play R-II	141	Harrisburg R-VIII	192	Kirkwood R-VII	242
Blue Springs R-IV	035	Cole Co. R-II (RFD, Jefferson City)	097	Fairfax R-III	142	Harrisonville R-IX	193	Knob Noster R-VIII	244
Bolivar R-I	037	Cole Co. R-V (Eugene)	136	Fairview R-XI	144	Hartsville R-II	194	Knox Co. R-I (Edina)	245
Boncl R-X	038	Columbia 93	098	Farmington R-VII	146	Hayti R-II	195	Laclede Co. C-5 (RFD, Lebanon)	247
Boone Co. R-IV (Hallsville)	186	Community R-VI	099	Fayette R-III	147	Hazelwood	196	Laclede Co. R-I (Conway)	102
Boonville R-I	039	Concordia R-II	101	Ferguson-Florissant R-II	148	Henry Co. R-I (Windsor)	553	Ladue (St. Louis Co.)	248
Bosworth R-V	040	Cooper Co. R-IV (Bunceton)	054	Festus R-VI	149	Hermitage R-IV	198	Lafayette Co. C-1 (Higginsville)	249
Bowling Green R-I	042	Cooter R-IV	103	Fortland R-III	151	Hickman Mills C-1	200	Lakeland R-III (Deepwater)	251
Bradleyville R-I	043	Couch R-I	104	Forsyth R-III	152	Hickory Co. R-I (Urbana)	201	Lamar R-I	252
Branson R-IV	044	Cowgill R-VI	105	Fort Osage R-I (Route 2, Independence)	153	Higbee R-VIII	202	LaMonte R-IV	253
Braymer C-4	046	Craig R-III	106	Fort Zumwalt R-II	154	High Point R-III	203	LaPlata R-II	285
Breckenridge R-I	047	Crane R-III	107	Fox C-6 (Arnold)	155	Hillsboro R-III	204	Laquey R-V	254
Brentwood	048	Crawford Co. R-I (Bourbon)	041	Francis-Howell (R-III)	156	Holcomb R-III	205	Laredo R-VII	255
Bronaugh R-VII	049	Crawford Co. R-II (Cuba)	108	Franklin Co. R-II (RFD, New Haven)	157	Holden R-III	206	Lathrop R-II	257
Brookfield R-III	050	Crocker R-II	109	Fredericktown R-I	158	Holliday C-2	207	Lawson R-XIV	258
Brunswick R-II	052			Fulton 58	159	Hollister R-V	208		
Buchanan Co. R-IV (DeKalb)	115			Gainesville R-V	160	Houston R-I	209		
Bucklin R-II	053					Howard Co. R-II (Glasgow)	168		
Bunker R-III	055								
Butler R-V	056								
Cabool R-IV	057								

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
(573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
(573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3070

Kansas City

615 East 13th St., Room B-2
(816) 889-2920

Springfield

149 Park Central Square, Room 313
(417) 895-6474

St. Louis

3256 Laclede Station Rd., Suite 101
Maplewood, Missouri
(314) 877-0177

St. Joseph

525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Forms-by-Fax

(800) 877-6881

(573) 751-5337

(573) 751-4800

Refund Inquiry Line

Electronic Filing Information

(573) 751-3505

(573) 751-3930

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

STATE OF MISSOURI INCOME AND OPERATING OUTLAYS FISCAL YEAR 2005

During the current operating budget year, the state of Missouri's budget less refunds is \$18,867,112,671.

Income —

Where it will come from . . .

General Revenue . . . \$7,128,595,226

Federal Funds \$6,756,512,292

Other Funds \$4,982,005,153

Total Fiscal Year 2005

State of Missouri

Budget \$18,867,112,671

Federal Funds	35.8%
Individual Income	23.4%
Miscellaneous Revenues	14.4%
Sales & Use Tax	10.9%
Highway & Road Funds	9.5%
Lottery/Gaming Proceeds	2.4%
All Other Sources	1.9%
Corporate Income Tax and Corporate Franchise Tax	1.5%
Liquor & Beer Tax	0.2%

